

Should Christians Tithe ?

by

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Evangelist

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INTRODUCTORY NOTE

I have been interested in this subject for years. I began tithing long before entering Christian work. While in the pastorate, I put considerable emphasis upon this subject with the result that a goodly number of my parishoners became tithers. During my experience as an evangelist, I have made it a point to devote at least one Sunday morning to the subject, besides making other references to it during each campaign. The result has been that hundreds have been led to begin honoring God with the tithe. I have very seldom preached upon this subject that some one has not asked if the sermon was not in print, and it is at the earnest request of many of my best friends that I have at last decided to have it published. That is my only apology for adding anything more to the many splendid books and pamphlets that have been published recently upon this subject. With a prayer for God's blessing, and trusting that many others may come to experience the great joy of giving according to God's method, this sermon is sent forth.

OSCAR LOWRY.

Cedar Falls, Iowa.

Why Christians Should Tithe

Text Leviticus 27: 30-32. "And all the tithe of the land whether of the seed of the land, or the fruit of the trees, is the Lord's; it is holy unto the Lord. And if a man will redeem aught of his tithe, he shall add unto it the fifth part thereof. And all the tithe of the herd or of the flock, whatsoever passeth under the rod, the tenth shall be holy unto the Lord."

No doubt I could have found a more popular theme than this for the majority of my congregation, but certainly I could not find one more practical in your day and mine. There is not anything very attractive in this subject for a great many people, and especially those who are robbing God. The attitude of most people toward this subject reminds me of a story told by Bishop Ames. A slave holder in Missouri many years ago heard that one of his colored men was doing considerable preaching on the plantation. He said to him one day, "Pompey, I hear you are a great preacher." "Yes, Massa, de Lord do help me powerfully sometimes." "Well, Pompey, don't you think the negroes are stealing some things on the plantation?" "I'se mighty 'fraid they do, Massa." "Then, Pompey, I want you to preach a sermon to them on the ten commandments, and bear down especially on the stealing." The colored man hung his head in silence for a few minutes and then replied, "You see, Massa, dat would

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never do, cause 'twould throw such a coldness over the meeting." So I find it to-day. This subject seems to chill the ardor of a great many who can on other occasions shout "Amen," and "Praise the Lord," with considerable gusto. But that is because they have not yet learned one of the greatest privileges of the Christian life.

A PRACTICAL RELIGION

Too many seem to get the idea that to be a Christian is to have certain feelings and experiences of emotionalism, forgetting that these things are but flowers, and that real fruit bearing must follow. Faith is good, without it we cannot be saved. Peace and joy are certainly to be desired, but "the fruit of righteousness," is the end for which we are saved. True faith always results in works of righteousness, and any other profession is false. James 2: 17, "Even so faith, if it hath not works, is dead being alone." I have no confidence in the profession of faith that simply says, "Lord, Lord," and then never does anything. No one is ever saved by his works, but where there is saving faith there will be an outward manifestation of works. Galatians 5: 6, "For in Jesus Christ neither circumcision availeth anything, nor uncircumcision, but faith which worketh by love." Christianity is a practical religion, or it is nothing, and one of the ways in which "faith worketh by love," is in honoring God with our substance. Probably many of you never thought of it before, but God places the sin of covetousness right in the same category with the sins of adultery, fornication, drunkenness, stealing and other acts of immorality. I. Corinthians 6: 9-10, "Know ye not that the unrighteous shall not inherit the kingdom of God? Be not deceived, neither fornicators

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nor idolaters, nor adulterers nor effeminate, nor abusers of themselves with mankind, nor thieves, nor covetous, nor drunkards, nor revilers, nor extortioners, shall inherit the Kingdom of God." The covetous man is no more saved than the drunkard, the thief, or the adulterer, yet how few there are that ever confess to the sin of covetousness. Paul says they shall not inherit the kingdom of God. I feel that we preachers have been negligent in our duty along this line, and that the time has come for us to preach the truth in season and out of season, until people see that any other profession of religion is a mere sham.

THE TITHE IS THE LORD'S

Every Christian should tithe his income because that is the will of God concerning us. Our text says, "All the tithe of the land, whether of the seed of the land, or the fruit of the tree, is the Lord's; it is holy unto the Lord." Here we find that God claims without question or condition one-tenth of our income. But I can imagine some one in defense of their negligence saying at once, "Oh, that belongs to the dispensation of the law, and has nothing to do with us in this dispensation of grace." Now let us see if this principle of tithing belongs to the law of Moses. Turn to the fourteenth chapter of Genesis. There we have an account of Abram, or Abraham as he was afterward called, paying tithes to Melchizedek, a priest of the Most High God. Now that was seven hundred years before Moses received the law at Mt. Sinai. Why do we find Abraham paying to this Priest of the Lord, the tithe of all the spoil taken in battle? Why not a sixth or an eighth or a twelfth, or some other proportion?

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Again, nearly two hundred years after Abraham, five hundred years before the law was given, mind you, we see Jacob fleeing from the wrath of his brother Esau. We find him spending a night alone in the mountains. He took a stone for a pillow and laid down to sleep. While sleeping he had a remarkable dream or vision. He saw a ladder extending from earth to Heaven, and angels ascending and descending thereon. The next morning he arose, saying, "This is none other than the house of God," and there he made a covenant with the Lord. Genesis 28:20-22, "If God will be with me in this way that I go, and will give me bread to eat, and raiment to put on so that I come again to my father's house in peace, then shall the Lord be my God, and this stone which I have set up for a pillar shall be God's house; and of all that thou shalt give me I will surely give the tenth unto thee." Again I ask, why the tenth? Why not a fifth, or a ninth, or some other proportion? This man Jacob knew nothing of the law of Moses; he lived five hundred years before it was given.

LAW OF NATIONS

Next I call your attention to the fact that tithing was practiced by the nations of antiquity that knew nothing about the law of Moses. We find without exception they paid their tithes to their heathen gods. Instances are mentioned in history of some nations which did not offer sacrifices, but in the annals of all time none are found who did not pay tithes. Once more I ask, why did Abraham and Jacob who lived many centuries before the law of Moses was given, pay tithes? And why did these nations of antiquity who knew nothing about God's holy law pay

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tithes to their false gods? For myself I have never been able to find but one reasonable answer, and that is that away back in the beginning of man's sojourn here upon this earth, God must have given him the law of the tithe. Tithing no more had its beginning at Mt. Sinai than did the Sabbath. The Sabbath did not originate with the giving of the law. The fourth command reads: "Remember the Sabbath day and keep it holy." A Sabbath has been observed by God's people from the creation of man. So there seems to be these two great unchangeable principles running back to the time of creation; one-seventh of our time and one-tenth of our money belongs to God. Ceremonial laws may change, but God's eternal principles, never. So ancient is this law of the tithe, that Cain and Abel were acquainted with it. According to the Septuagint translation of Genesis 4:7, it seems to be hinted that Cain's sin was not wholly because of the "quality" of his offering, but also in the "quantity" as well. The passage reads, "If thou hast offered aright but hast not divided aright, hast thou not sinned?" So then, we find that the idea of the tithe did not originate with the law of Moses. It had been practiced centuries before Moses was born.

JESUS CHRIST AND THE APOSTLES

I can imagine some one else interposing at this point, saying, "Is it not true that Jesus Christ and the Apostles in their teachings did away with the law of the tithe?" Well, as for myself, I have never been able to find one sentence, or one phrase, or one word in the New Testament showing that Jesus Christ or the Apostles ever in any way abrogated the law of tithing. Could you think that it had

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passed away with the ushering in of the Christian dispensation, when one verse in every four in Matthew, Mark, and Luke, and one verse out of every six in the New Testament deals with the question of money and covetousness? Then we find that almost one-half of all our Lord's parables in some way referred to this subject of finances. In Matthew 23: 23 we find Jesus saying more in defense of tithing than you ever find him saying in defense of Sabbath keeping: "Woe unto you Scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy and faith; these ought ye to have done, and not to leave the other undone." Here Jesus says, speaking of tithing, "These ought ye to have done." Is it not also a very significant fact that the only thing that Jesus Christ ever commended in the lives of these Scribes and Pharisees, was the fact that they were tithers? He did commend them for that, and in that way set the stamp of His approval upon tithing. Certainly what Christ commends should be to us a command. All Christians everywhere consider the sacredness of the Lord's day, and keep it holy. Why not then let us be as consistent in regard to the tithe? Jesus set His unqualified approval on tithing, but you cannot say as much for Sabbath keeping. All honor to those who properly observe the Sabbath, or the Lord's day, but why not also honor the law of the tithe? It has the more direct approval of our Lord and Master.

THE APOSTOLIC CHURCH

We also find that the evidences are quite conclusive indeed, that the members of the early church paid tithes.

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While Paul was preaching at Corinth we are told that Crispus, the president of the Jewish synagogue, with his family and many other Jews, were converted. It is safe to presume that all these were paying the tithe, for while in the time of Christ and the Apostles the Jews were scattered among the nations of the world, they still adhered to tithing. Now when Paul wrote his first letter to the Corinthians he said, in the sixteenth chapter and second verse, "Upon the first day of the week, let every one of you lay by him in store as God has prospered him." This called for both system and proportion. Now if they were not accustomed to paying the tithe, how could they have understood what Paul was driving at? How would they have known what he meant when he said, "As the Lord has prospered him?" If a man had been prospered during the week to the amount of ten dollars he knew that he owed one dollar of it to the Lord; or if he had earned twenty, he knew two dollars belonged to God.

Then, too, according to the teaching of Origen, Jerome and Chrysostom, the early churches taught and practiced tithing. It would seem that this law of the tithe was one of the doctrines lost in the dark ages. Bingham in his book, "Christian Antiquities," says that it is a fact that the early church paid tithes.

The late Rev. Dr. John Hall said, "Leviticus calls new machinery into existence, but it affirms the old principle of a portion for God. The New Testament modifies the machinery, but does not abrogate the principle."

The late Bishop McCabe said, "Nothing of Judaism is abrogated except the types and shadows that found their fulfillment in the sufferings and death of Jesus

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Christ. The ten commandments stand, the Sabbath stands, the tithe stands, and these are eternally binding upon the conscience of every believer. There is no want of harmony between Malachi and Paul. The offerings spoken of by Malachi cover the collections spoken of by Paul. The tithe is for the support of the kingdom."

MEN ARE ROBBING GOD

Every Christian should tithe his income for in not doing so he is robbing God. Our text declares that the tithe belongs to the Lord, "it is the Lord's; it is holy unto the Lord." If it belongs to Him it is certainly robbery for a man to appropriate it to his own selfish interests. Malachi 3: 8, "Will a man rob God? Yet ye have robbed me. But ye say, wherein have we robbed thee? In tithes and offering. Ye are cursed with a curse for ye have robbed me, even this whole nation." God declares that when we withhold the tithe we are robbing Him. When you are paying the tithe, you are merely returning that which God claims without question or condition as belonging to Himself. Probably the majority of you have never yet given a free-will offering unto the Lord. You cannot make a free-will offering until you have paid your debt, which is one-tenth of your net increase. A little girl had been given a new silver dollar. She went to her father and asked him to change it into dimes. "What for?" asked the father. "So that I can give the Lord His part," she replied. The father put ten dimes into her hand, and shortly afterward walked with her to the church. When the offering was taken she dropped in a dime, and then before her father could say anything, she dropped in another. "Why," said her father, "I

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thought you gave the tenth to the Lord?" "Yes," she answered, "that tenth belongs to Him and I can't give Him what is His own. So if I give Him anything I must give Him what is mine." That little girl had rightly comprehended a great truth of God's word that most people, it seems, have failed to see. If you are honest, you certainly would not think of robbing your fellowman. Yet many of you that profess to be Christians will rob God Almighty without a blush. I hope to be able to make you understand that it is a greater sin to rob God than it is to rob a man.

WE NEED A SYSTEM

I cannot make myself believe that God ever intended to leave us without some system in this matter of finance. We have system for everything else in our churches. We have a regular time for the preaching of the word Sunday morning and evening. There is a regular time set aside for the prayer-meeting—Wednesday or Thursday evening. Then we have a regular time for the study of the Bible—Sunday morning in the Sunday School. But one of the most essential things in the furtherance of the cause of Jesus Christ is with most people, merely a matter of impulse. Suppose here are five men with an equal salary and about the same home expenses. Let them come to church and make their offering, and no two of them will give the same amount. Why? Simply because they are giving by impulse and not according to principle. The church can no more be properly supported by the voluntary gifts of the people than can the state. Suppose all the laws in our land for the collection of taxes were abolished, and our tax collectors were sent out to harangue

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the people, appealing to their patriotism and state pride, and then pass the hat for a free-will offering. What a ridiculous spectacle would be presented! What a laughing stock we would become before the nations of the world!

Well then, do you think God Almighty can be satisfied with this haphazard, go-easy, hit-or-miss, give-when-you-feel-like-it, lawless, loveless method of supporting the cause which is dearest to the heart of His Son, our Lord and Saviour Jesus Christ? Why it seems to me an insult to His intelligence to think so. I further believe that any minister or evangelist is criminal in his preaching who permits such professing Christians to feel safe and secure for heaven. Too many have become imbued with that satanic, sardonic teaching, that we owe everything to God in general, and nothing in particular. However, do not misunderstand me; I do not advocate tithing with the thought that that will save you. No, not any more than the practice of any other Christian grace. We do not keep the Christian Sabbath with the hope that we will be saved thereby. Neither do we keep any of the ten commandments with that end in view. We do all these things because we are saved; because we delight to do those things that will please Him.

A WISE PROVISION

What is the chief end of man? You say it is to glorify God. That being true, there must be some provision made to keep alive in his heart a desire to worship God. There must be the place of worship and servants provided to direct it. All this requires money. The Lord foresaw that the worldliness and wickedness of the human heart would

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not yield a seventh of his time without a specific commandment to that effect, and did He not also foresee that the same would be true in reference to parting with a portion of his substance? In Old Testament days, we find that the tithe was used to support the Levites. They were the ministers of God in those days. Numbers 18: 21, "Behold, I have given the children of Levi all the tenth in Israel for an inheritance, in return for their service which they serve, even the service of the tabernacle of the congregation." The tithe belongs to God and He certainly has the right to dispose of it. The Levites had no inheritance in the land and were to give their entire time to the service of God. Therefore in making provision for their support, the Lord commanded the people to whom He had given the land to pay the tithe that the worship of God might be perpetuated in the earth. The Jews paid other tithes, but the first tithe went to the support of the servants of God, the Levites. In the New Testament we find the same principle is carried over into this dispensation of grace. According to the teaching of Paul the Apostle to the Gentiles, the tithe is to be used in supporting the preachers of the Gospel. I. Corinthians 9: 13, 14, "Do ye not know that they which minister about holy things, live of the things of the temple? and they that wait at the altar are partakers with the altar? Even so hath the Lord ordained that they which preach the Gospel should live of the Gospel." The whole discussion of tithes and offerings centers about the idea of ministerial support. The Bible conception of this subject is that God is honored by honoring His ministers. The problems that confronted the people fifteen hundred years B. C. are the problems that confront us today.

THE NEED IS GREAT

Every Christian should tithe his income because of the great need of money for the evangelization of this world for Christ. How appalling it is to think that nineteen hundred years have passed since Jesus Christ gave us the great commission, "Go ye into all the world and preach the gospel to every creature," and it turns out, that we have a thousand million—a billion of people who never heard His precious name or saw a copy of the Bible. And what has been the greatest difficulty all along? It has been the old story of a lack of finances. It is estimated that not more than one-half of our church membership give anything toward the evangelization of the heathen. The average amount is about fifty-four cents apiece annually. Dr. Strong says that the church members own one-fifth of the wealth of the United States, and that we are giving only one-sixteenth of one per cent of it for the evangelization of the heathen. We find it rather difficult to escape the feeling that the church is merely playing with religion as long as but one out of every three persons in America has any sort of connection with the church, and the members are giving but one-sixteenth of one per cent of their wealth for the evangelization of the heathen. Americans have been spending yearly for foreign missions \$15,000,000.00; for chewing gum, \$25,000,000.00. For church work at home \$290,000,000.00; for intoxicating liquors \$2,000,000,000.00; for jewelry, \$500,000,000.00. Talk about the cost of the churches in this country; it is estimated that the diamonds in this country are worth \$70,000,000.00 more than all the churches, both Catholic and Protestant. We spend for tobacco \$1,200,000,000.00 annually. We

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spent more in this country for tobacco last year than both the United States and Canada have spent for foreign missions during the last one hundred years. That twenty or twenty-five cents you spend every day for cigars would amount to enough in a year to support a native preacher in China. In 1915, the State of New York spent \$40,000,000.00 for new automobiles, in addition to two hundred millions already invested in these machines, and most of these are purchased for pleasure only. But that was but a single state in the Union, and even this forty millions is twice as much as all the churches in the world are giving annually for the evangelization of the heathen.

“The gross annual income of the evangelical church members in the United States is not less than \$6,000,000,000.00. One-tenth of this is \$600,000,000.00. At an average salary of \$1200 a year (and that is a large average), this amount would support five hundred thousand preachers of the Gospel. That would be five times as many as we now have, the present number being less than one hundred thousand, including all not in active service. Allotting two hundred thousand to this country for pastors and missionaries, we would be able to send abroad three hundred thousand more. That would then give us one missionary to every four thousand souls, Pagan, Papal, and Mohammedan lands. Whereas, now, all evangelical denominations taken together, we have but one paid worker for every 167,000 souls. How easy it would be to evangelize this world if all our church members only had religion.”

PROMISE OF TEMPORAL BLESSING

Then every Christian should tithe because of the promise of temporal blessing. If we entered into this mat-

ter wholly for temporal blessing as our only motive, we might expect to be disappointed, and doubtless we would be. But on the other hand, we should expect to be prospered, for we find that all the references in God's Word, and all His commands touching on the subject of tithes and offerings are followed by a promise of temporal blessing. As for myself I have failed to find an exception. I can stop to give you only a few of the many passages touching on the subject, but please notice that each one is followed with a promise of temporal blessing. Proverbs 3: 9, 10, "Honor the Lord with thy substance, and with the first-fruits of all thine increase; (and what will happen?) So shall thy barns be filled with plenty and thy presses shall burst out with new wine." Proverbs 11: 24, 25, "There is that scattereth, and yet increaseth; and there is that withholdeth more than is meet, but **it** tendeth to poverty. The liberal soul shall be made fat; and he that watereth shall be watered also himself." Psalms 41: 1, "Blessed is he that considereth the poor; the Lord will deliver him in time of trouble. The Lord will preserve him and keep him alive; and he shall be blessed upon earth; and thou wilt not deliver him unto the will of his enemies. The Lord will strengthen him on the bed of languishing; thou wilt make his bed in his sickness." Isaiah 58: 10, 11, "And if thou draw out thy soul to the hungry, and satisfy the afflicted soul, then shall thy light rise in obscurity, and thy darkness be as the noonday; and the Lord shall guide thee continually, and satisfy thy soul like a watered garden, and like a spring of water whose waters fail not." Luke 6: 38, "Give and it shall be given unto you, good measure, pressed down, shaken together

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and running over shall men give into your bosom. For with the same measure that ye mete withal it shall be measured to you again." Acts 20: 35, "I have showed you all things, how that so laboring ye ought to support the weak, and to remember the words of the Lord Jesus, how he said, 'It is more blessed to give than to receive.' "

II. Corinthians 9: 6, 7, "He which soweth sparingly shall reap also sparingly; and he which soweth bountifully shall reap also bountifully. Every man according as He purposeth in his heart, so let him give; not grudgingly, or of necessity; for God loveth a cheerful giver." Going back to the Old Testament, I call your attention to Malachi 3: 10, 11, "Bring ye all the tithes into the storehouse that there may be meat in mine house, and prove me now herewith, saith the Lord of Hosts, if I will not open you the windows of heaven, and pour you out a blessing that there shall not be room enough to receive it." What kind of a blessing? A temporal or material blessing, of course. I know that there are many who try to spiritualize this and make it refer only to spiritual blessing. That is included, of course; but that this promise refers primarily to temporal or material blessing is made clear by quoting the next verse, "And I will rebuke the devourer for your sakes, and he shall not destroy the fruit of your ground, neither shall your vine cast her fruit before the time in the field, saith the Lord of Hosts." There are many illustrations in modern life showing how this promise has a literal fulfillment when put to the test. Probably the reason why many are not more blest in temporal things is because they have been robbing God.

A POINTED ILLUSTRATION

Dr. Babb, in his excellent book, "The Law of the Tithe," relates an incident in the experience of a fellow pastor, that well illustrates this point. I give it to you in the pastor's own words: "For my second charge after entering the ministry I was sent to a town of about three thousand to live, and had three country points near the town as a work. During the winter I held special meetings at the three points. At one place there was a young man and his wife in whom we were all especially interested. They seemed during the meeting as though they would make the start, but the meeting came near the close without them. One evening they were both converted and came into the church. The father and mother of the man had been tithers for a long time. During the fall of that year my wife and I were calling at the home. The people were renters and lived in a little house on the place rented. We went into the house and after a short visit the wife brought me a small pasteboard box and asked me to look into it. I did so, and there were about twelve dollars in it. Her eyes were full of tears and I knew that a story was connected with it. I said, 'Tell me the story.' She said, 'That is God's box.' And the following was the story she told: 'You undoubtedly noticed that my husband and I held back in the revival meetings until about their close. Well, we believed that if we were to start in the Christian life that God would want us to pay ten per cent of our income as a tithe. We had figured that our income would be about four hundred dollars for the year, and thought forty dollars out of that for God and the church would be more than we could afford. Finally we said, 'Lord, we will do it,' and we did.'"

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“She said, ‘Mr. B—, I wish you would take your pencil and do a little figuring for me.’ I did so. She said: ‘We had in, as a crop of oats we had on the place, thirty acres, and we got forty bushels of oats to the acre, which was eight bushels more than anyone else got in our neighborhood. We got eighteen and one-half cents per bushel for the crop, and sold it from the machine. Now, see what that would come to.’ I figured the surplus that they had more than their neighbors, and found it, of course, 240 bushels, and at eighteen and one-half cents per bushel, it figured out just \$44.40. I said to her, ‘That is just like God. Not only has He given you back the \$40.00, but he has added ten per cent to it, and also ten per cent to the ten per cent.’ That was twelve years ago, and so far as I know they are still paying ten per cent of their income to God and are prospering.” So God throws down the challenge to every man, “Prove me now herewith,” and He has never yet disappointed one of His children.

SOME OBJECTIONS ANSWERED

At this point I want to notice a few of the many objections that are advanced for not tithing.

(1) Many complain that they do not know what their net income amounts to. If you do not, you must be a very poor business man. You must know at least approximately. Suppose we should reverse the command, that is, suppose the church was commanded to pay you an amount each year equal to one-tenth of your income. What do you think would happen? You would come up at the end of the year with it figured down to a penny, would you not? I find that the fellow who advances this flimsy

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objection, like all the rest, is looking for an excuse to get out of doing his duty. Such an excuse reminds me of a certain tight-fisted man who was asked to contribute to foreign missions. He said he did not believe in foreign missions—plenty of heathen at home. He was later asked to contribute to home missions. This time he objected on the ground that the money was not properly spent. The town in which he lived was about to improve and beautify the cemetery. They wanted to put a fence around it and thought he would surely contribute to this cause. But he said, "No, it does not appeal to me; those that are in can't get out, and those that are out don't want to get in." And so he gave nothing.

(2) You say, "I do not think tithing is fair for the rich and poor alike." God makes no distinction, the obligation is binding upon all alike. You might apply the same argument to Sabbath keeping, and say that the poor man could not afford to keep the Sabbath because of the great need of his family. But I find that it is not the poor man who makes this objection. As a matter of fact, statistics show that they are more ready to tithe than the well-to-do, or the rich. I find too often that this excuse is used by the rich as a cloak to cover up the meanness and stinginess of their own hearts.

(3) Says another, "I believe in giving until a person feels it." Well that would certainly be a poor principle to go by. Many would feel a greater pang when they gave ten cents than others when they gave ten dollars. Some people never give a dime to the Lord's work that they do not feel like singing "God be with you till we meet again." Too many people give, not according to their means, but rather according to their meanness. If

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it is left to impulse, if I am of a generous nature, I will give a great deal before I feel it; and if I am of the opposite make-up, I will feel a pang every time I put a nickel in the collection plate. Think of an able bodied man claiming to love his wife with all his heart, and giving her a ten cent pin cushion every Christmas to prove it. Yet that would be hilarious generosity compared to some things that happen in our churches.

IN DEBT TO GOD

(4) You say, "I am in debt." Yes, but you were in debt to God long before you were in debt to your fellow man. And remember you can never put yourself right with God by robbing Him to pay your fellow man. We have no more right to take God's portion to pay our debts with than we would to take what belongs to our neighbor. If we go on the principle that no one should tithe who is in debt, there would be but very few men tithe, for it is a well known fact that most business these days is carried on on the credit system. If that rule held good all one would need to do to escape responsibility would be to keep in debt. However, I am fully convinced that if people were more faithful in paying tithes they would find it much easier to keep out of debt.

(5) Another says, "I am a minister or a Christian worker, I give all my time to Christian work; should I be expected to tithe?" We have the answer to this in Numbers 18: 25, "Thus speak unto the Levites, and say unto them, when ye take of the children of Israel the tithes which I have given you from them for your inheritance, then ye shall offer up an heave offering of it for the Lord, even a tenth part of the tithe." The people were to tithe

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to support the Levites, and they in turn were to tithe the tithe. We find the principle to the universal—none escape. It is the minimum; the poorest should not give less, and the rich should give much more.

(6) Others seem to find it difficult to determine just what the tithe is. Well, it means ten per cent of your net increase. Proverbs 3:9, "Honor the Lord with thy substance and with the first fruits of all thine increase." It is ten per cent of your net income whether it be in the form of a salary or the income from your farm or a business enterprise. That does not mean that you are to take out your living expenses first. It is the net increase after the payment of clerk hire, rentals, etc. In other words, it is the first fruits of all you have gained by your labors, whether it comes to you in the form of a salary or otherwise. "Oh," says one, "I give as much as the tithe or more, though I have never kept strict account." Doubtless if you would keep account you would be very much surprised, as would be the church, at the increase of your offerings. Unless you are keeping account, I do not believe there is one in a thousand that would be found giving as much as a tenth.

THE CHURCH AT HOME

It is impossible for us to imagine what the results would be to the church at home if all its members would begin to tithe. Especially is this true since the results have been so marvelous even where only a small per cent of the membership had begun tithing. I can stop to call your attention to only one illustration of this and that is the well known experience of Wesley Chapel of Cincinnati. The report of that work was given by Dr. Babb as

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follows: "Wesley Chapel, a down-town church, found itself 'playing out.' No other phrase seems expressive enough to describe its condition. In 1895 they were so discouraged and unprosperous that the pastor advised, and the Board had about decided to nail up the doors and windows and leave the edifice to be tenanted by mice and bats. Rather than stop without at least one more effort, seventy persons signed a tithe covenant during the first year, with the result that a shock of surprise to themselves that was self-inflicted, all bills throughout the year were promptly met. When the results came to be published to the congregation, there was a time of tenderness and rejoicing, reminding us of the old time story of the rejoicings of the Hebrews when the tithes and offerings were brought up to Jerusalem. The membership of this church speedily increased from 350 to 650, and the Sunday School attendance mounted from 250 to 540. Prayer and class meetings were quadrupled in membership. The doors of the church were wide open every night in the week. All dissensions of every kind have ceased, and brotherly love plays upon all hearts its music, which is like part of some swelling anthem. The pastor's check comes in full every week and every obligation is joyfully met. This church, in its evangelism, leads all others in the conference. 'Last year,' says the pastor, 'she paid into the missionary society as much as all the other ten down-town churches and \$13.00 over. The tithe book shows that last year, out of 769 members and probationers, only 162 were tithing; and of these, twelve were children, 105 women, and 45 men. It is interesting to note here that the average income of every man, woman and child in the United States is estimated at \$300.00; the average tithe, therefore, would be

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\$30.00. The treasurer's book at Wesley Chapel shows that the average amount paid by each tither there in 1901 was \$31.29. If all the 769 members had been tithers at the same rate, the total income would have been \$24,062.00, or enough to pay their present current expenses, and support the entire associated charities of Cincinnati, and keep an army of 180 Bible readers in the field of India, China and Japan.' "

The pastor, making a report at one of their conferences, uttered these remarkable words, "I have not had to devote five minutes of time to the consideration of the finances of the church during the six years of my pastorate. My time, instead of being occupied with officials planning suppers and lectures, concerts, soliciting donations, or selling tickets, has been given wholly to the spiritual work of the church." All this has been accomplished in spite of the fact that only about one-third of the membership have been tithers, and but very few of their membership are from the wealthier classes.

THE CHURCH ABROAD

Then how easy it would be to evangelize the one thousand million of this earth's population that have never heard of Jesus our Saviour, if the membership of our churches were paying tithes. John R. Mott has shown us that the evangelization of the world is possible in this generation. Certainly, and the only thing that hinders is the lack of funds. Rev. J. W. Duncan, formerly pastor of the First M. E. Church of Shelbyville, Indiana, said, "The whole secret of the success of the First Church at Shelbyville is in the forty-two tithers who entered into a covenant with me to give to the Lord's cause a tenth of their

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income. When I became their pastor, six years ago, the missionary collection was \$368.00. When we adopted the tithing plan, three months before conference the missionary collection was \$1,200.00. When we had tithed one full year, the missionary collection was \$1,800.00. The next year it was \$2,115.00, and all the benevolences, \$5,875.00. The report just made to the Indiana conference for the past year in \$2,500.00 for missions, and for all benevolences, \$7,000.00. Two-thirds and more of this entire amount is given by the forty-two tithers in a church membership of 700. This puts this church easily first among the Indiana churches in benevolent contributions." Among the many pointed illustrations that I might bring to you, to show the close relationship between tithing and successful missionary work, I relate this one more: It was missionary day in a small country circuit in Ontario, Canada. The total amount subscribed for home and foreign missions by sixty-two contributors, was \$243.00. Of this amount, five tithers gave \$135.00, while the other fifty-seven contributors gave \$108.00; the tithers averaging \$27.00 per member, and the non-tithers, \$1.90.

A DEAD CHURCH

I can imagine some one saying, "Mr. Lowry, if you put so much emphasis on this subject of giving, I fear you will kill the spiritual life of the church." Well, as for myself, I feel very much like the old colored preacher who said: "I hab nebber known a church killed by too much gibbing to the Lord. If dere should be such a church, I should like to know it. I tell you what I'd do. I'd go down to dat church dis berry night and I'd clamber up its moss-cobered roof, and I'd sit straddle of its ridge-pole,

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and I'd cry aloud, 'Blessed are the dead which die in the Lord.''' As for myself, I have no hesitancy whatever in speaking on this subject, yea, I rather enjoy it. I know as I said in the beginning, that there are many in every audience that do not enjoy a subject like this. Many people remind me of the man who remembered at breakfast that it was his wife's birthday, so he kissed her and went down town and bought himself a new suit of clothes. God rains the wealth of heaven upon you, and then you go out and buy another farm or enlarge your business and God is forgotten. However, there is the satisfaction of knowing that if I can get you to honor God with the tithe I am rendering you a great personal benefit, though you may not at the time enjoy my plain dealing with this subject.

A CLEAR CONSCIENCE

Next, what will be the results coming to the individual tither? Well, in the first place you will have a clear conscience before God. That is something that some of you people have not experienced for many years touching this question of finances. And you can never expect to have a clear conscience in this matter so long as your giving is a matter of impulse, rather than principle. I know that was true in my own personal experience. I was converted and joined the church when eighteen years of age. Though working for a small salary, I began at once to help support the church and its missionary interests, and according to the testimony of my pastor, I gave more liberally than other members who were well to do financially. But I was never satisfied. I was constantly asking myself the question, "Did I do my duty?" There seemed to be a consciousness of something lacking. There was a lack of

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definiteness. So finally after reading and studying the Bible for some time, though I had never heard a sermon on the subject, I began tithing. And I want to say to you, that from that day to this there has been no pricked conscience in this matter of giving. There is that joyful consciousness that I am doing what the Lord would have me do. In my home we do not stop at the tithe, or two tithes, and sometimes not at the third tithe; but we see to it that our giving never falls below the one-tenth. I find that is true of a great many. When they begin to tithe and learn the real joy of giving they go far beyond the tithe. Some even go so far as to argue that rules and fixed proportions check liberality. But I have not found it so either in my own experiences, or in observing the effect claim, and to me it appears to be only another excuse for shirking responsibility.

SPIRITUAL AND TEMPORAL PROSPERITY

Then, with the word of God to back me up, I can assure you that there will be a great increase of temporal and spiritual blessing. As the late Dr. A. J. Gordon said, "If any Christian who has never tried it will make the experiment, conscientiously follow it through to the end in prosperity and in adversity, we predict for him two surprises. First, he will be astonished at the increased amount which he is enabled by this method to give to the Lord; and secondly, he will be astonished at the increased spiritual and temporal prosperity which the Lord will give to him. For observe that here is an instance where the Lord actually makes a challenge to His people, and sets up a test case, saying 'Prove me now.' " God does

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not promise to make all tithers rich, but it is quite significant how many who tithe are greatly prospered. As some one has said, "Money in every life is either a weight or a wing—a weight to drag men down and separate them from God, or a wing to lift them up into sweet fellowship with Christ."

A YOUNG MAN WHO BELIEVED GOD

History is full of instances where God richly blessed those who honored Him with their substance, but I want to call your attention to one which is most striking indeed. Many years ago a boy of sixteen years left home to seek his fortune. Carrying all his belongings in a little bundle, he made his way down the tow path toward the great city. As he trudged along he met an old neighbor, the captain of a canal boat, and the following conversation took place: "Well, William, where are you going?" "I don't know," he replied. "Father is too poor to keep me at home any longer, and says I must now make a living for myself." "There's no trouble about that," said the captain. "Be sure you start right, and you'll get along finely." The lad told his friend that the only trade he knew anything about was soap and candle making, at which he helped his father when at home. "Well," said the old man, "let me pray with you once more and give you a little advice and then I will let you go." Then they knelt upon the tow path and the old man prayed fervently for William and then gave him the following advice: "Some one will soon be the leading soap maker in New York. It can be you as well as anyone. I hope it may. Be a good man; give your heart to Christ; give to the Lord

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what belongs to Him of every dollar you earn; make an honest soap; give a full pound, and I am certain you will yet be a rich and good man."

Arriving in the great city, homeless and friendless, he remembered these parting words of advice. He was led through this to give himself to Christ and unite with the church. The first dollar he made brought up the question of the old captain. He looked in the Bible and found the Jews were required to give one-tenth. "If the Lord will take one-tenth, I will give that," he said; and so he did. It became his practice through a long life. Ten cents of every dollar was "holy unto the Lord." After a few years William became a partner in the business, and after a few more, the sole owner. He was blessed wonderfully. He then gave two-tenths. He became richer still, and gave three-tenths, and afterwards five-tenths. He then educated his family, settled all his plans for life and told the Lord he would give Him all his income. He prospered more than ever. Schools which now bear his name are monuments to his benevolence. This is the true story of Mr. William Colgate, who gave millions of dollars to the Lord's cause and left a name that will never die.

SHOW OF SINCERITY

Then it would give you power with men. A father, after careful thought and much hesitation, signed the tithers covenant one Sunday morning, and that very night his son rode to church through a heavy rain and asked for prayers and was converted, and the following Sunday evening led the Young People's meeting in the place of his father. How can we expect to convince others that we

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are sincere in our profession when we make no sacrifices for the one we profess to love? Two men of large means, one a professing Christian and the other was not, were in an after-meeting. The professing Christian struggled very hard to convince his neighbor of his need of Christ. By-and-by his neighbor said, "I think we might as well quit this conversation, because you do not mean what you say. I happen to know that you spent more for that fancy cow you have than you have given for home and foreign missions for the last ten years. If I believe in Jesus Christ I would make Him the rule of my giving and my farm the exception." The professing Christian could say no more. He lost the opportunity of leading his neighbor to Christ because his life was mean and puny alongside of his words.

TREASURES IN HEAVEN

Finally, and best of all, there will be the eternal reward. I fully expect to meet in heaven the results of my giving as well as my preaching. Too many give their money seemingly without any thought of the future; they give grudgingly just as though it was that much money wasted. Nay, not so, you shall have your full reward. It has not passed unnoticed. Matthew 10: 42, "And whosoever shall give to drink unto one of these little ones a cup of cold water only in the name of a disciple, verily I say unto you, he shall in no wise lose his reward." The **smallest** service given in the name of Jesus, shall bring its reward in Heaven. The Princess Eugenie of Sweden for many years devoted herself to the good of her people. She desired to build a hospital for the sick poor, but she found her income, which was already taxed by many char-

ities, inadequate to meet the extra expense. But seeing the great need of such a hospital she was unwavering in her purpose, and after much serious thought, she sold her diamonds and the home for incurables was built near her summer residence. A few summers before her death, one of its inmates who seemed peculiarly ignorant and inaccessible, was deeply laid upon the heart of the Princess. "I prayed much for her," were her own words when narrating what followed. When about to leave for her winter residence in the city, the matron said, pointing to the woman, "I think you will find her changed." The Princess approached her bed and the words that greeted her were, "I thank God that the blood of Jesus Christ, His Son, cleanseth from all sin," the tears raining fast down her cheeks. "In those tears," said the Princess, "I saw my diamonds again." So in those precious souls that shall come up to Heaven from Africa, India, China, and the home land, that have been won through our giving, we shall see our gold and diamonds again.

The End.

Beckwith